



State of Wisconsin  
2009 - 2010 LEGISLATURE

LRB-0203/P6

RCT&MES:cjs:ph

stay

pmr

DOA:.....Miner, BB0112 - Change farmland preservation program

FOR 2009-11 BUDGET -- NOT READY FOR INTRODUCTION

D-NOTE

NOT  
to  
gen

- 1 AN ACT ...; relating to: farmland preservation, the farmland preservation tax  
2 credit, the farmland tax relief credit, making an appropriation, and granting  
3 rule-making authority.

INS  
ANL RCT

*Analysis by the Legislative Reference Bureau*

This is a preliminary draft. An analysis will be provided in a later version.

INS  
ANL-MES

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

- 4 SECTION 1. 20.115 (7) (dm) of the statutes is created to read:  
5 20.115 (7) (dm) *Farmland preservation planning grants*. The amounts in the  
6 schedule for farmland preservation planning grants under s. 91.10 (6). No moneys  
7 may be encumbered under this paragraph after June 30, 2016.

\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

- 8 SECTION 2. 20.115 (7) (tb) of the statutes is created to read:

1           20.115 (7) (tb) *Principal and interest; agricultural conservation easements,*  
2           *working lands fund.* From the working lands fund, the amounts in the schedule to  
3           reimburse s. 20.866 (1) (u) for the principal and interest costs incurred in purchasing  
4           agricultural conservation easements under s. 93.73, to make the payments  
5           determined by the building commission under s. 13.488 (1) (m) that are attributable  
6           to the proceeds of obligations incurred to purchase those easements, and to make  
7           payments under an agreement or ancillary arrangement entered into under s. 18.06  
8           (8) (a).

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

\*\*\*\*NOTE: This SECTION depends on the inclusion of LRB-0202 in the bill. If that draft is not included, this SECTION must be deleted.

9           **SECTION 3.** 20.115 (7) (tg) of the statutes is created to read:

10           20.115 (7) (tg) *Agricultural conservation easements.* From the working lands  
11           fund, the amounts in the schedule for the purchase of agricultural conservation  
12           easements under s. 93.73.

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

\*\*\*\*NOTE: This SECTION depends on the inclusion of LRB-0202 in the bill. If that draft is not included, this SECTION must be deleted.

13           **SECTION 4.** 20.115 (7) (tm) of the statutes is created to read:

14           20.115 (7) (tm) *Farmland preservation planning grants, working lands fund.*  
15           From the working lands fund, the amounts in the schedule for farmland preservation  
16           planning grants under s. 91.10 (6).

\*\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

17           **SECTION 5.** 20.115 (7) (ts) of the statutes is created to read:

20.115 (7) (ts) *Working lands programs*. From the working lands fund, the amounts in the schedule for administration of the farmland preservation program under ch. 91 and the program to purchase conservation easements under s. 93.73.

\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

\*\*\*NOTE: This reference in this SECTION to s. 93.73 depends on the inclusion of LRB-0202 in the bill. If that draft is not included, this SECTION must be modified.

**SECTION 6.** 20.566 (1) (t) of the statutes is created to read:

20.566 (1) (t) *Farmland preservation credit, 2010 and beyond*. From the working lands fund, the amounts in the schedule for administration of the farmland preservation tax credit under s. 71.613.

\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

**SECTION 7.** 20.835 (2) (d) of the statutes is repealed.

\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

**SECTION 8.** 20.835 (2) (dm) of the statutes is amended to read:

20.835 (2) (dm) *Farmland preservation credit*. A sum sufficient to pay the aggregate claims approved under subch. IX of ch. 71 ss. 71.57 to 71.61.

**SECTION 9.** 20.835 (2) (do) of the statutes is created to read:

20.835 (2) (do) *Farmland preservation credit, 2010 and beyond*. <sup>The amounts in the schedule</sup> A sum sufficient to pay the aggregate claims approved under s. 71.613 (2), to the extent that these claims are not paid under par. (qb).

\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

**SECTION 10.** 20.835 (2) (q) of the statutes is amended to read:

20.835 (2) (q) *Farmland tax relief credit*. From the lottery fund, a sum sufficient to pay the aggregate claims approved under ss. 71.07 (3m) (c), 71.28 (2m) (c), and 71.47 (2m) (c), to the extent that these claims are not paid under par. (ka).

1 No moneys may be encumbered or expended from this appropriation account during  
2 1999-00, or for a taxable year that begins after December 31, 2009.

\*\*\*NOTE: You may want to ask DOR if the appropriation under s. 20.835 (2) (ka) is sufficient to pay any claims under the farmland tax relief credit once the lottery fund may no longer be used as a revenue source.

3 **SECTION 11.** 20.835 (2) (qb) of the statutes is created to read:

4 20.835 (2) (qb) *Farmland preservation credit, 2010 and beyond; lottery fund.*

5 From the lottery fund, the amounts in the schedule to pay the aggregate claims  
6 approved under s. 71.613 (2).

\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

7 **SECTION 12.** 20.866 (1) (u) of the statutes is amended to read:

8 20.866 (1) (u) *Principal repayment and interest.* A sum sufficient from moneys  
9 appropriated under sub. (2) (zp) and ss. 20.115 (2) (d) and (7) (b), (f), and (s), and (tb),  
10 20.190 (1) (c), (d), (i), and (j), 20.225 (1) (c) and (i), 20.245 (1) (e) and (j), 20.250 (1) (c)  
11 and (e), 20.255 (1) (d), 20.285 (1) (d), (db), (im), (in), (je), (jq), (kd), (km), and (ko) and  
12 (5) (i), 20.320 (1) (c) and (t) and (2) (c), 20.370 (7) (aa), (ac), (ag), (aq), (ar), (at), (au),  
13 (bq), (br), (ca), (cb), (cc), (cd), (ce), (cf), (cg), (ea), (eq), and (er), 20.395 (6) (af), (aq), (ar),  
14 and (au), 20.410 (1) (e), (ec), and (ko) and (3) (e), 20.435 (2) (ee) and (6) (e), 20.465 (1)  
15 (d), 20.485 (1) (f) and (go), (3) (t) and (4) (qm), 20.505 (4) (es), (et), (ha), and (hb) and  
16 (5) (c), (g), (kc), and (kd), 20.855 (8) (a), and 20.867 (1) (a) and (b) and (3) (a), (b), (bm),  
17 (bn), (bp), (bq), (br), (bu), (bv), (g), (h), (i), and (q) for the payment of principal,  
18 interest, premium due, if any, and payment due, if any, under an agreement or  
19 ancillary arrangement entered into under s. 18.06 (8) (a) relating to any public debt  
20 contracted under subchs. I and IV of ch. 18.

21 **SECTION 13.** 23.094 (2) (c) 3. of the statutes is repealed.

22 **SECTION 14.** 25.17 (1) (yx) of the statutes is created to read:

1           25.17 (1) (yx) Working lands fund (s. 25.466);

2           **SECTION 15.** 25.466 of the statutes is created to read:

3           **25.466 Working lands fund.** There is created a separate trust fund  
4 designated as the working lands fund, consisting of all moneys received under ss.  
5 91.48 (2) (c) and 91.66 (1) (c).

6           **SECTION 16.** 30.29 (3) (b) of the statutes is amended to read:

7           30.29 (3) (b) *Agriculture activities.* A person operating a motor vehicle while  
8 the person is engaged in agricultural use, as defined under s. 91.01 ~~(1)~~ (2).

9           **SECTION 17.** 32.035 (1) (b) of the statutes is amended to read:

10          32.035 (1) (b) "Farm operation" means any activity conducted solely or  
11 primarily for the production of one or more agricultural commodities resulting from  
12 an agricultural use, as defined in s. 91.01 ~~(1)~~ (2), for sale and home use, and  
13 customarily producing the commodities in sufficient quantity to be capable of  
14 contributing materially to the operator's support.

15          **SECTION 18.** 66.0307 (7m) of the statutes is amended to read:

16          66.0307 (7m) ZONING IN TOWN TERRITORY. If a town is a party to a cooperative  
17 plan with a city or village, the town and city or village may agree, as part of the  
18 cooperative plan, to authorize the town, city or village to adopt a zoning ordinance  
19 under s. 60.61, 61.35 or 62.23 for all or a portion of the town territory covered by the  
20 plan. The exercise of zoning authority by a town under this subsection is not subject  
21 to s. 60.61 (3) or 60.62 (3). If a county zoning ordinance applies to the town territory  
22 covered by the plan, that ordinance and amendments to it continue until a zoning  
23 ordinance is adopted under this subsection. If a zoning ordinance is adopted under  
24 this subsection, that zoning ordinance continues in effect after the planning period  
25 ceases until a different zoning ordinance for the territory is adopted under other

1 applicable law. This subsection does not affect zoning ordinances adopted under ss.  
2 s. 59.692, or 87.30 or 91.71 to 91.78 ch. 91.

3 **SECTION 19.** 66.0721 (1) (a) of the statutes is amended to read:

4 66.0721 (1) (a) "Agricultural use" has the meaning given in s. 91.01 (1) (2) and  
5 includes any additional agricultural uses of land, as determined by the town sanitary  
6 district or town.

7 **SECTION 20.** 66.0721 (1) (b) of the statutes is amended to read:

8 66.0721 (1) (b) "Eligible farmland" means ~~a parcel of 35 or more acres of~~  
9 ~~contiguous land which is devoted exclusively to agricultural use which during the~~  
10 ~~year preceding the year in which the land is subject to a special assessment under~~  
11 ~~this section produced gross farm profits, as defined in s. 71.58 (4), of not less than~~  
12 ~~\$6,000 or which, during the 3 years preceding the year in which the land is subject~~  
13 ~~to a special assessment under this section, produced gross farm profits, as defined~~  
14 ~~in s. 71.58 (4), of not less than \$18,000 that is eligible for farmland preservation tax~~  
15 credits under ss. 71.58 to 71.61 or 71.613.

16 **SECTION 21.** 71.07 (2fd) of the statutes is repealed.

17 **SECTION 22.** 71.07 (3m) (a) 1. (intro.) of the statutes is amended to read:

18 71.07 (3m) (a) 1. (intro.) "Claimant" means an owner of farmland, as defined  
19 in s. 91.01 (9), 2007 stats., of farmland domiciled in this state during the entire year  
20 for which a credit under this subsection is claimed, except as follows:

\*\*\*NOTE: Section 91.01 (9) defines "owner," not "farmland."

21 **SECTION 23.** 71.07 (3m) (a) 3. of the statutes is amended to read:

22 71.07 (3m) (a) 3. "Farmland" means 35 or more acres of real property, exclusive  
23 of improvements, in this state, in agricultural use, as defined in s. 91.01 (1), 2007  
24 stats., and owned by the claimant or any member of the claimant's household during

1 the taxable year for which a credit under this subsection is claimed if the farm of  
2 which the farmland is a part, during that year, produced not less than \$6,000 in gross  
3 farm profits resulting from agricultural use, as defined in s. 91.01 (1), 2007 stats., or  
4 if the farm of which the farmland is a part, during that year and the 2 years  
5 immediately preceding that year, produced not less than \$18,000 in such profits, or  
6 if at least 35 acres of the farmland, during all or part of that year, was enrolled in the  
7 conservation reserve program under 16 USC 3831 to 3836.

8 **SECTION 24.** 71.07 (3m) (a) 4. of the statutes is amended to read:

9 71.07 (3m) (a) 4. "Gross farm profits" means gross receipts, excluding rent,  
10 from agricultural use, as defined in s. 91.01 (1), 2007 stats., including the fair market  
11 value at the time of disposition of payments in kind for placing land in federal  
12 programs or payments from the federal dairy termination program under 7 USC  
13 1446 (d), less the cost or other basis of livestock or other items purchased for resale  
14 which are sold or otherwise disposed of during the taxable year.

15 **SECTION 25.** 71.07 (3m) (e) of the statutes is created to read:

16 71.07 (3m) (e) *Sunset.* No new claim may be filed under this subsection for a  
17 taxable year that begins after December 31, 2009.

18 **SECTION 26.** 71.08 (1) (intro.) of the statutes is amended to read:

19 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married  
20 couple filing jointly, trust, or estate under s. 71.02, not considering the credits under  
21 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), ~~(2fd)~~, (3m), (3n), (3p),  
22 (3s), (3t), (3w), (5b), (5d), (5e), (5f), (6), (6e), and (9e), 71.28 (1dd), (1de), (1di), (1dj),  
23 (1dL), (1ds), (1dx), ~~(1fd)~~, (2m), (3), (3n), (3t), and (3w), ~~and~~ 71.47 (1dd), (1de), (1di),  
24 (1dj), (1dL), (1ds), (1dx), ~~(1fd)~~, (2m), (3), (3n), (3t), and (3w), ~~and subchs. 71.57 to~~  
25 71.61, and 71.613 and subch. VIII and IX and payments to other states under s. 71.07

(7), is less than the tax under this section, there is imposed on that natural person, married couple filing jointly, trust or estate, instead of the tax under s. 71.02, an alternative minimum tax computed as follows:

**SECTION 27.** 71.10 (4) (i) of the statutes is amended to read:

71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland preservation credit under ~~subch. IX ss. 71.57 to 71.61~~, farmland preservation credit, 2010 and beyond under s. 71.613, homestead credit under subch. VIII, farmland tax relief credit under s. 71.07 (3m), ~~farmers' drought property tax credit under s. 71.07 (2fd)~~, dairy manufacturing facility investment credit under s. 71.07 (3p), film production services credit under s. 71.07 (5f) (b) 2., veterans and surviving spouses property tax credit under s. 71.07 (6e), enterprise zone jobs credit under s. 71.07 (3w), earned income tax credit under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under subch. X.

**SECTION 28.** 71.28 (1fd) of the statutes is repealed.

**SECTION 29.** 71.28 (2m) (a) 1. (intro.) of the statutes is amended to read:

71.28 (2m) (a) 1. (intro.) "Claimant" means an owner of farmland, as defined in s. 91.01 (9), 2007 stats., of farmland domiciled in this state during the entire year for which a credit under this subsection is claimed, except as follows:

**SECTION 30.** 71.28 (2m) (a) 3. of the statutes is amended to read:

71.28 (2m) (a) 3. "Farmland" means 35 or more acres of real property, exclusive of improvements, in this state, in agricultural use, as defined in s. 91.01 (1), 2007 stats., and owned by the claimant or any member of the claimant's household during the taxable year for which a credit under this subsection is claimed if the farm of which the farmland is a part, during that year, produced not less than \$6,000 in gross farm profits resulting from agricultural use, as defined in s. 91.01 (1), 2007 stats., or



1 if the farm of which the farmland is a part, during that year and the 2 years  
2 immediately preceding that year, produced not less than \$18,000 in such profits, or  
3 if at least 35 acres of the farmland, during all or part of that year, was enrolled in the  
4 conservation reserve program under 16 USC 3831 to 3836.

5 **SECTION 31.** 71.28 (2m) (a) 4. of the statutes is amended to read:

6 71.28 (2m) (a) 4. "Gross farm profits" means gross receipts, excluding rent,  
7 from agricultural use, as defined in s. 91.01 (1), 2007 stats., including the fair market  
8 value at the time of disposition of payments in kind for placing land in federal  
9 programs or payments from the federal dairy termination program under 7 USC  
10 1446 (d), less the cost or other basis of livestock or other items purchased for resale  
11 which are sold or otherwise disposed of during the taxable year.

12 **SECTION 32.** 71.28 (2m) (e) of the statutes is created to read:

13 71.28 (2m) (e) *Sunset.* No new claim may be filed under this subsection for a  
14 taxable year that begins after December 31, 2009.

15 **SECTION 33.** 71.30 (3) (f) of the statutes is amended to read:

16 71.30 (3) (f) ~~The total of farmers' drought property tax credit under s. 71.28~~  
17 ~~(1fd),~~ farmland preservation credit under subch. IX, farmland tax relief credit under  
18 s. 71.28 (2m), dairy manufacturing facility investment credit under s. 71.28 (3p),  
19 enterprise zone jobs credit under s. 71.28 (3w), film production services credit under  
20 s. 71.28 (5f) (b) 2., and estimated tax payments under s. 71.29.

21 **SECTION 34.** 71.47 (1fd) of the statutes is repealed.

22 **SECTION 35.** 71.47 (2m) (a) 1. (intro.) of the statutes is amended to read:

23 71.47 (2m) (a) 1. (intro.) "Claimant" means an owner of farmland, as defined  
24 in s. 91.01 (9), 2007 stats., of farmland domiciled in this state during the entire year  
25 for which a credit under this subsection is claimed, except as follows:

1           **SECTION 36.** 71.47 (2m) (a) 3. of the statutes is amended to read:

2           71.47 (2m) (a) 3. "Farmland" means 35 or more acres of real property, exclusive  
3 of improvements, in this state, in agricultural use, as defined in s. 91.01 (1), 2007  
4 stats., and owned by the claimant or any member of the claimant's household during  
5 the taxable year for which a credit under this subsection is claimed if the farm of  
6 which the farmland is a part, during that year, produced not less than \$6,000 in gross  
7 farm profits resulting from agricultural use, as defined in s. 91.01 (1), 2007 stats., or  
8 if the farm of which the farmland is a part, during that year and the 2 years  
9 immediately preceding that year, produced not less than \$18,000 in such profits, or  
10 if at least 35 acres of the farmland, during all or part of that year, was enrolled in the  
11 conservation reserve program under 16 USC 3831 to 3836.

12           **SECTION 37.** 71.47 (2m) (a) 4. of the statutes is amended to read:

13           71.47 (2m) (a) 4. "Gross farm profits" means gross receipts, excluding rent,  
14 from agricultural use, as defined in s. 91.01 (1), 2007 stats., including the fair market  
15 value at the time of disposition of payments in kind for placing land in federal  
16 programs or payments from the federal dairy termination program under 7 USC  
17 1446 (d), less the cost or other basis of livestock or other items purchased for resale  
18 which are sold or otherwise disposed of during the taxable year.

19           **SECTION 38.** 71.47 (2m) (e) of the statutes is created to read:

20           71.47 (2m) (e) *Sunset.* No new claim may be filed under this subsection for a  
21 taxable year that begins after December 31, 2009.

22           **SECTION 39.** 71.49 (1) (f) of the statutes is amended to read:

23           71.49 (1) (f) ~~The total of farmers' drought property tax credit under s. 71.47~~  
24 ~~(1fd),~~ farmland preservation credit under subch. IX, farmland tax relief credit under  
25 s. 71.47 (2m), dairy manufacturing facility investment credit under s. 71.47 (3p),

enterprise zone jobs credit under s. 71.47 (3w), film production services credit under s. 71.47 (5f) (b) 2., and estimated tax payments under s. 71.48.

**SECTION 40.** 71.57 of the statutes is amended to read:

**71.57 Purpose.** The purpose of ~~this subchapter ss. 71.58 to 71.61~~ is to provide credit to owners of farmland which is subject to agricultural use restrictions, through a system of income or franchise tax credits and refunds and appropriations from the general fund.

**SECTION 41.** 71.58 (intro.) of the statutes is amended to read:

**71.58 Definitions.** (intro.) In ~~this subchapter ss. 71.57 to 71.61~~:

**SECTION 42.** 71.58 (1) (intro.) of the statutes is amended to read:

71.58 (1) (intro.) "Claimant" means an owner <sup>of farmland</sup> ~~of farmland~~, as defined in s. 91.01 (9), 2007 stats., domiciled in this state during the entire year for which a credit under ~~this subchapter ss. 71.57 to 71.61~~ is claimed, except as follows:

**SECTION 43.** 71.58 (1) (b) of the statutes is amended to read:

71.58 (1) (b) If any person in a household has claimed or will claim credit under subch. VIII, all persons from that household are ineligible to claim any credit under this subchapter ss. 71.57 to 71.61 for the year to which the credit under subch. VIII pertained.

**SECTION 44.** 71.58 (1) (d) of the statutes is amended to read:

71.58 (1) (d) For purposes of filing a claim under ~~this subchapter ss. 71.57 to 71.61~~, the personal representative of an estate and the trustee of a trust shall be deemed owners of farmland. "Claimant" does not include the estate of a person who is a nonresident of this state on the person's date of death, a trust created by a nonresident person, a trust which receives Wisconsin real property from a

1 nonresident person or a trust in which a nonresident settlor retains a beneficial  
2 interest.

3 **SECTION 45.** 71.58 (1) (e) of the statutes is amended to read:

4 71.58 (1) (e) For purposes of filing a claim under ~~this subchapter~~ ss. 71.57 to  
5 71.61, when land is subject to a land contract, the claimant shall be the vendee under  
6 the contract.

7 **SECTION 46.** 71.58 (1) (f) of the statutes is amended to read:

8 71.58 (1) (f) For purposes of filing a claim under ~~this subchapter~~ ss. 71.57 to  
9 71.61, when a guardian has been appointed in this state for a ward who owns the  
10 farmland, the claimant shall be the guardian on behalf of the ward.

11 **SECTION 47.** 71.58 (3) of the statutes is amended to read:

12 71.58 (3) "Farmland" means 35 or more acres of real property in this state  
13 owned by the claimant or any member of the claimant's household during the taxable  
14 year for which a credit under ~~this subchapter~~ ss. 71.57 to 71.61 is claimed if the  
15 farmland, during that year, produced not less than \$6,000 in gross farm profits  
16 resulting from the farmland's agricultural use, as defined in s. 91.01 (1), 2007 stats.,  
17 or if the farmland, during that year and the 2 years immediately preceding that year,  
18 produced not less than \$18,000 in such profits, or if at least 35 acres of the farmland,  
19 during all or part of that year, was enrolled in the conservation reserve program  
20 under 16 USC 3831 to 3836.

21 **SECTION 48.** 71.58 (4) of the statutes is amended to read:

22 71.58 (4) "Gross farm profits" means gross receipts, excluding rent, from  
23 agricultural use, as defined in s. 91.01 (1), 2007 stats., including the fair market  
24 value at the time of disposition of payments in kind for placing land in federal  
25 programs or payments from the federal dairy termination program under 7 USC

1 1446 (d), less the cost or other basis of livestock or other items purchased for resale  
2 which are sold or otherwise disposed of during the taxable year.

3 **SECTION 49.** 71.58 (8) of the statutes is amended to read:

4 71.58 (8) "Property taxes accrued" means property taxes, exclusive of special  
5 assessments, delinquent interest and charges for service, levied on the farmland and  
6 improvements owned by the claimant or any member of the claimant's household in  
7 any calendar year under ch. 70, less the tax credit, if any, afforded in respect of the  
8 property by s. 79.10. "Property taxes accrued" shall not exceed \$6,000. If farmland  
9 is owned by a tax-option corporation, a limited liability company or by 2 or more  
10 persons or entities as joint tenants, tenants in common or partners or is marital  
11 property or survivorship marital property and one or more such persons, entities or  
12 owners is not a member of the claimant's household, "property taxes accrued" is that  
13 part of property taxes levied on the farmland, reduced by the tax credit under s.  
14 79.10, that reflects the ownership percentage of the claimant and the claimant's  
15 household. For purposes of this subsection, property taxes are "levied" when the tax  
16 roll is delivered to the local treasurer for collection. If farmland is sold during the  
17 calendar year of the levy the "property taxes accrued" for the seller is the amount of  
18 the tax levy, reduced by the tax credit under s. 79.10, prorated to each in the closing  
19 agreement pertaining to the sale of the farmland, except that if the seller does not  
20 reimburse the buyer for any part of those property taxes there are no "property taxes  
21 accrued" for the seller, and the "property taxes accrued" for the buyer is the property  
22 taxes levied on the farmland, reduced by the tax credit under s. 79.10, minus, if the  
23 seller reimburses the buyer for part of the property taxes, the amount prorated to the  
24 seller in the closing agreement. With the claim for credit under ~~this subchapter~~ ss.

1     71.57 to 71.61, the seller shall submit a copy of the closing agreement and the buyer  
2     shall submit a copy of the closing agreement and a copy of the property tax bill.

3     **SECTION 50.** 71.59 (1) (a) of the statutes is amended to read:

4     71.59 (1) (a) Subject to the limitations provided in this subchapter ss. 71.57 to  
5     71.61 and s. 71.80 (3) and (3m), a claimant may claim as a credit against Wisconsin  
6     income or franchise taxes otherwise due, the amount derived under s. 71.60. If the  
7     allowable amount of claim exceeds the income or franchise taxes otherwise due on  
8     or measured by the claimant's income or if there are no Wisconsin income or franchise  
9     taxes due on or measured by the claimant's income, the amount of the claim not used  
10    as an offset against income or franchise taxes shall be certified to the department of  
11    administration for payment to the claimant by check, share draft or other draft  
12    drawn on the general fund.

13    **SECTION 51.** 71.59 (1) (b) (intro.) of the statutes is amended to read:

14    71.59 (1) (b) (intro.) Every claimant under ~~this subchapter~~ ss. 71.57 to 71.61  
15    shall supply, at the request of the department, in support of the claim, all of the  
16    following:

17    **SECTION 52.** 71.59 (1) (b) 4. of the statutes is amended to read:

18    71.59 (1) (b) 4. Certification by the claimant that each county land conservation  
19    committee with jurisdiction over the farmland has been notified that the claimant  
20    intends to submit a claim under ~~this subchapter~~ ss. 71.57 to 71.61.

21    **SECTION 53.** 71.59 (1) (c) of the statutes is amended to read:

22    71.59 (1) (c) A farmland preservation agreement submitted under par. (b) 3.  
23    shall contain provisions specified under s. 91.13 (8), 2007 stats., including either a  
24    provision requiring farming operations to be conducted in substantial accordance  
25    with a soil and water conservation plan prepared under s. 92.104, 2007 stats., or a

1 provision requiring farming operations to be conducted in compliance with  
2 reasonable soil and water conservation standards established under s. 92.105, 2007  
3 stats.

4 **SECTION 54.** 71.59 (1) (d) 1. of the statutes is amended to read:

5 71.59 (1) (d) 1. That the lands are within the boundaries of an agricultural  
6 zoning district which is part of an adopted ordinance meeting the standards of subch.  
7 V of ch. 91, 2007 stats., and certified under s. 91.06, 2007 stats.

8 **SECTION 55.** 71.59 (1) (d) 5. of the statutes is amended to read:

9 71.59 (1) (d) 5. That soil and water conservation standards applicable to the  
10 land are established and approved as required under s. 92.105 (1) to (3), 2007 stats.,  
11 and that no notice of noncompliance is in effect under s. 92.105 (5), 2007 stats., with  
12 respect to the claimant at the time the certificate is issued.

13 **SECTION 56.** 71.59 (2) (intro.) of the statutes is amended to read:

14 71.59 (2) INELIGIBLE CLAIMS. (intro.) No credit shall be allowed under ~~this~~  
15 subchapter ss. 71.57 to 71.61:

16 **SECTION 57.** 71.59 (2) (b) of the statutes is amended to read:

17 71.59 (2) (b) If a notice of noncompliance with an applicable soil and water  
18 conservation plan under s. 92.104, 2007 stats., is in effect with respect to the  
19 claimant at the time the claim is filed.

20 **SECTION 58.** 71.59 (2) (c) of the statutes is amended to read:

21 71.59 (2) (c) If a notice of noncompliance with applicable soil and water  
22 conservation standards under s. 92.105, 2007 stats., is in effect with respect to the  
23 claimant at the time the claim is filed.

24 **SECTION 59.** 71.59 (2) (d) of the statutes is amended to read:

1           71.59 (2) (d) For property taxes accrued on farmland zoned for exclusive  
2           agricultural use under an ordinance certified under subch. V of ch. 91, 2007 stats.,  
3           which is granted a special exception or conditional use permit for a use which is not  
4           an agricultural use, as defined in s. 91.01 (1), 2007 stats.

5           **SECTION 60.** 71.59 (2) (e) of the statutes is amended to read:

6           71.59 (2) (e) If the department determines that ownership of the farmland has  
7           been transferred to the claimant primarily for the purpose of maximizing benefits  
8           under ~~this subchapter~~ ss. 71.57 to 71.61.

9           **SECTION 61.** 71.60 (1) (b) of the statutes is amended to read:

10          71.60 (1) (b) The credit allowed under ~~this subchapter~~ ss. 71.57 to 71.61 shall  
11          be limited to 90% of the first \$2,000 of excessive property taxes plus 70% of the 2nd  
12          \$2,000 of excessive property taxes plus 50% of the 3rd \$2,000 of excessive property  
13          taxes. The maximum credit shall not exceed \$4,200 for any claimant. The credit for  
14          any claimant shall be the greater of either the credit as calculated under ~~this~~  
15          ~~subchapter~~ ss. 71.57 to 71.61 as it exists at the end of the year for which the claim  
16          is filed or as it existed on the date on which the farmland became subject to a current  
17          agreement under subch. II or III of ch. 91, 2007 stats., using for such calculations  
18          household income and property taxes accrued of the year for which the claim is filed.

19          **SECTION 62.** 71.60 (1) (c) 1. of the statutes is amended to read:

20          71.60 (1) (c) 1. If the farmland is located in a county which has a certified  
21          agricultural preservation plan under subch. IV of ch. 91, 2007 stats., at the close of  
22          the year for which credit is claimed and is in an area zoned by a county, city or village  
23          for exclusive agricultural use under ch. 91, 2007 stats., at the close of such year, the  
24          amount of the claim shall be that as specified in par. (b).

25          **SECTION 63.** 71.60 (1) (c) 2. of the statutes is amended to read:



1           71.60 (1) (c) 2. If the farmland is subject to a transition area agreement under  
2           subch. II of ch. 91, 2007 stats., on July 1 of the year for which credit is claimed, or the  
3           claimant had applied for such an agreement before July 1 of such year and the  
4           agreement has subsequently been executed, and the farmland is located in a city or  
5           village which has a certified exclusive agricultural use zoning ordinance under  
6           subch. V of ch. 91, 2007 stats., in effect at the close of the year for which credit is  
7           claimed, or in a town which is subject to a certified county exclusive agricultural use  
8           zoning ordinance under subch. V of ch. 91, 2007 stats., in effect at the close of the year  
9           for which credit is claimed, the amount of the claim shall be that as specified in par.  
10          (b).

11           **SECTION 64.** 71.60 (1) (c) 3. of the statutes is amended to read:

12           71.60 (1) (c) 3. If the claimant or any member of the claimant's household owns  
13           farmland which is ineligible for credit under subd. 1. or 2. but was subject to a  
14           farmland preservation agreement under subch. III of ch. 91, 2007 stats., on July 1  
15           of the year for which credit is claimed, or the owner had applied for such an  
16           agreement before July 1 of such year and the agreement has subsequently been  
17           executed, and if the owner has applied by the end of the year in which conversion  
18           under s. 91.41, 2007 stats., is first possible for conversion of the agreement to a  
19           transition area agreement under subch. II of ch. 91, 2007 stats., and the transition  
20           area agreement has subsequently been executed, and the farmland is located in a city  
21           or village which has a certified exclusive agricultural use zoning ordinance under  
22           subch. V of ch. 91, 2007 stats., in effect at the close of the year for which credit is  
23           claimed, or in a town which is subject to a certified county exclusive agricultural use  
24           zoning ordinance under subch. V of ch. 91, 2007 stats., in effect at the close of the year  
25           for which credit is claimed, the amount of the claim shall be that specified in par. (b).

**SECTION 65.** 71.60 (1) (c) 4. of the statutes is amended to read:

71.60 (1) (c) 4. If the claimant or any member of the claimant's household owns farmland which is ineligible for credit under subd. 1. or 2. but which is subject to a farmland preservation agreement or a transition area agreement under subch. II of ch. 91, 2007 stats., on July 1 of the year for which credit is claimed, or the owner had applied for such an agreement before July 1 of such year and the agreement has subsequently been executed, the amount of the claim shall be limited to 80% of that specified in par. (b).

**SECTION 66.** 71.60 (1) (c) 5. of the statutes is amended to read:

71.60 (1) (c) 5. If the claimant or any member of the claimant's household owns farmland which is ineligible for credit under subds. 1. to 4. but was subject to a farmland preservation agreement under subch. III of ch. 91, 2007 stats., on July 1 of the year for which credit is claimed, or the owner had applied for such an agreement before July 1 of such year and the agreement has subsequently been executed, and if the owner has applied by the end of the year in which conversion under s. 91.41, 2007 stats., is first possible for conversion of the agreement to an agreement under subch. II of ch. 91, 2007 stats., and the agreement under subch. II of ch. 91, 2007 stats., has subsequently been executed, the amount of the claim shall be limited to 80% of that specified in par. (b).

**SECTION 67.** 71.60 (1) (c) 6. of the statutes is amended to read:

71.60 (1) (c) 6. If the farmland is located in an agricultural district under a certified county agricultural preservation plan under subch. IV of ch. 91, 2007 stats., at the close of the year for which credit is claimed, and is located in an area zoned for exclusive agricultural use under a certified town ordinance under subch. V of ch. 91,

1     2007 stats., at the close of such year, the amount of the claim shall be the amount  
2     specified in par. (b).

3             **SECTION 68.** 71.60 (1) (c) 6m. of the statutes is amended to read:

4             71.60 (1) (c) 6m. If the farmland is located in an agricultural district under a  
5     certified county agricultural preservation plan under subch. IV of ch. 91, 2007 stats.,  
6     at the close of the year for which credit is claimed, and is located in an area zoned for  
7     exclusive agricultural use under a certified county or town ordinance under subch.  
8     V of ch. 91, 2007 stats., for part of a year but not at the close of that year because the  
9     farmland became subject to a city or village extraterritorial zoning ordinance under  
10    s. 62.23 (7a), the amount of the claim shall be equal to the amount that the claim  
11    would have been under this section if the farmland were subject to a certified county  
12    or town exclusive agricultural use ordinance at the close of the year.

13            **SECTION 69.** 71.60 (1) (c) 7. of the statutes is amended to read:

14            71.60 (1) (c) 7. If the farmland is located in an area zoned for exclusive  
15    agricultural use under a certified county, city or village ordinance under subch. V of  
16    ch. 91, 2007 stats., at the close of the year for which credit is claimed, but the county  
17    in which the farmland is located has not adopted an agricultural preservation plan  
18    under subch. IV of ch. 91, 2007 stats., by the close of such year, the amount of the  
19    claim shall be limited to 70% of that specified in par. (b).

20            **SECTION 70.** 71.60 (1) (c) 8. of the statutes is amended to read:

21            71.60 (1) (c) 8. If the farmland is subject to a farmland preservation agreement  
22    under subch. III of ch. 91, 2007 stats., on July 1 of the year for which credit is claimed  
23    or the claimant had applied for such an agreement before July 1 of such year and the  
24    agreement has subsequently been executed, the amount of the claim shall be limited  
25    to 50% of that specified in par. (b).

1           **SECTION 71.** 71.60 (2) of the statutes is amended to read:

2           71.60 (2) If the farmland is subject to a certified ordinance under subch. V of  
3           ch. 91, 2007 stats., or an agreement under subch. II of ch. 91, 2007 stats., in effect  
4           at the close of the year for which the credit is claimed, the amount of the claim is 10%  
5           of the property taxes accrued or the amount determined under sub. (1), whichever  
6           is greater.

7           **SECTION 72.** 71.61 of the statutes is amended to read:

8           **71.61 General provisions. (1)** DEPARTMENT MAY APPLY CREDIT AGAINST ANY TAX  
9           LIABILITY. The amount of any claim otherwise payable under ~~this subchapter~~ ss. 71.57  
10          to 71.61 may be applied by the department against any amount certified to the  
11          department under s. 71.93 or 71.935 or may be credited under s. 71.80 (3) or (3m).

12          **(2)** CREDITS ARE INCOME. All amounts allowed as credits under ~~this subchapter~~  
13          ss. 71.57 to 71.61 constitute income for income and franchise tax purposes and are  
14          reportable as such in the year of receipt.

15          **(3)** INTEREST NOT ALLOWED. No interest may be allowed on any payment made  
16          to a claimant under ~~this subchapter~~ ss. 71.57 to 71.61.

17          **(3m)** ADMINISTRATION. The income tax provisions in this chapter relating to  
18          assessments, refunds, appeals and collection apply to the credit under ~~this~~  
19          ~~subchapter~~ ss. 71.57 to 71.61.

20          **(4)** PENALTIES. Unless specifically provided in ~~this subchapter~~ ss. 71.57 to  
21          71.61, the penalties under subch. XIII apply for failure to comply with ~~this~~  
22          ~~subchapter~~ ss. 71.57 to 71.61 unless the context requires otherwise.

23          **(5)** TABLE PREPARED BY DEPARTMENT. The department shall prepare a table under  
24          which claims under ~~this subchapter~~ ss. 71.57 to 71.61 shall be determined.

25          **SECTION 73.** 71.61 (6) of the statutes is created to read:

1           71.61 (6) PROHIBITION OF NEW CLAIMS. For taxable years beginning after  
2           December 31, 2009, no new claims for a credit may be filed under ss. 71.57 to 71.61,  
3           but if an otherwise eligible claimant is subject to a farmland preservation agreement,  
4           as defined in s. 91.01 (7), 2007 stats., that is in effect on July 1, 2010, the claimant  
5           may continue to file a claim for the credit under ss. 71.57 to 71.61 until the farmland  
6           preservation agreement expires, except that no claimant who files a claim under ss.  
7           71.57 to 71.61 may file a claim under s. 71.613.

8           **SECTION 74.** 71.613 of the statutes is created to read:

9           **71.613 Farmland preservation credit, 2010 and beyond. (1) DEFINITIONS.**

10          In this section:

11          (a) "Agricultural use" has the meaning given in s. 91.01 (2).

12          (b) "Claimant" means a person who owns farmland in this state, or who owned  
13          farmland in this state during the taxable year to which the claim under this section  
14          relates, and who files a claim under this section, except that if any person in a  
15          household has claimed or will claim credit under subch. VIII, all persons from that  
16          household are ineligible to claim any credit under this section for the year to which  
17          the credit under subch. VIII pertains.

18          (c) "Department" means the department of revenue.

19          (d) "Farm" means a farm, as defined in s. 91.01 (13), that has produced at least  
20          \$6,000 in gross farm revenues during the taxable year to which the claim relates or,  
21          in the taxable year to which the claim relates and the 2 immediately preceding  
22          taxable years, at least \$18,000 in gross farm revenues.

23          (e) "Farmland preservation agreement" has the meaning given in s. 91.01 (15).

24          (f) "Farmland preservation zoning district" has the meaning given in s. 91.01  
25          (18).

(g) "Gross farm revenues" means gross receipts from agricultural use of a farm, excluding rent receipts, less the cost or other basis of livestock or other agricultural items purchased for resale which are sold or otherwise disposed of during the taxable year.

(ge) "Household" means an individual and his or her spouse and all minor dependents.

(h) "Qualifying acres" means the number of acres of a farm that correlate to a claimant's percentage of ownership interest in a farm to which one of the following applies:

1. The farm is wholly or partially covered by a farmland preservation agreement, except that if the farm is only partially covered, the qualifying acres calculation includes only those acres which are covered by a farmland preservation agreement.

2. The farm is located in a farmland preservation zoning district at the end of the taxable year to which the claim relates.

3. If the claimant transferred the claimant's ownership interest in the farm during the taxable year to which the claim relates, the farm was wholly or partially covered by a farmland preservation agreement, or the farm was located in a farmland preservation zoning district, on the date on which the claimant transferred the ownership interest. For the purposes of this subdivision, a land contract is a transfer of ownership interest.

(2) FILING CLAIMS. (a) Subject to ~~par. (b) and~~ the limitations and conditions provided in sub. (3), a claimant may claim as a credit against the tax imposed under s. 71.02, 71.08, 71.23, or 71.43, an amount calculated by multiplying the claimant's qualifying acres by one of the following amounts, and if the allowable amount of the

claim exceeds the income taxes otherwise due on the claimant's income or if there are no Wisconsin income taxes due on the claimant's income, the amount of the claim not used as an offset against income taxes shall be certified by the department of revenue to the department of administration for payment to the claimant by check, share draft, or other draft from the appropriations under s. 20.835 (2) (do) and (qb):

(6) (a) 1. Ten dollars, if the qualifying acres are located in a farmland preservation zoning district and are also subject to a farmland preservation agreement that is entered into after the effective date of this paragraph .... [LRB inserts date].

(9) (b) 2. Seven dollars and 50 cents, if the qualifying acres are located in a farmland preservation zoning district but are not subject to a farmland preservation agreement that is entered into after the effective date of this paragraph .... [LRB inserts date].

(13) (c) 3. Five dollars, if the qualifying acres are subject to a farmland preservation agreement that is entered into after the effective date of this paragraph .... [LRB inserts date], but are not located in a farmland preservation zoning district.

(b) The department shall annually adjust the dollar amounts specified in par.

(a) 1., 2., and 3., while maintaining the ratios among the amounts, based on the estimated number of claims and the amount estimated to be expended from the appropriations under ss. 20.835 (2) (do) and (qb), as determined under s. 79.135. The department shall incorporate the annually adjusted dollar amounts into the income tax forms and instructions.

(3) LIMITATIONS AND CONDITIONS. (a) No credit may be allowed under this section unless all of the following apply:

1           1. The claimant certifies to the department that the claimant has paid, or is  
2           legally responsible for paying, the property taxes levied against the qualifying acres  
3           to which the claim relates.

4           2. The claimant certifies to the department that at the end of the taxable year  
5           to which the claim relates or, on the date on which the person transferred the person's  
6           ownership interest in the farm if the transfer occurs during the taxable year to which  
7           the claim relates, there was no outstanding notice of noncompliance issued against  
8           the farm under s. 91.82 (2).

9           3. The claimant submits to the department a certification of compliance with  
10          soil and water conservation standards, as required by s. 91.80, issued by the county  
11          land conservation committee unless, in the last preceding year, the claimant received  
12          a tax credit under ss. 71.57 to 71.61 or this section for the same farm.

13          (b) If a farm is jointly owned by 2 or more persons who file separate income or  
14          franchise tax returns, each person may claim a credit under this section based on the  
15          person's ownership interest in the farm.

16          (c) If a person acquires or transfers ownership of a farm during a taxable year  
17          for which a claim may be filed under this section, the person may file a claim under  
18          this section based on the person's liability for the property taxes levied on the  
19          person's qualifying acres for the taxable year to which the claim relates.

20          (d) A claimant shall claim the credit under this section on a form prepared by  
21          the department and shall submit any documentation required by the department.  
22          On the claim form, the claimant shall certify all of the following:

23               1. The number of qualifying acres for which the credit is claimed.

24               2. The location and tax parcel number for each parcel on which the qualifying  
25          acres are located.



1           4. That the qualifying acres are covered by a farmland preservation agreement  
2 or located in a farmland preservation zoning district, or both.

3           5. That the qualifying acres are part of a farm that complies with applicable  
4 state soil and water conservation standards, as required by s. 91.80.

5           (e) No credit may be allowed under this section unless it is claimed within the  
6 time period under s. 71.75 (2).

7           (4) ADMINISTRATION. The department may enforce the credit under this section  
8 and may take any action, conduct any proceeding, and proceed as it is authorized in  
9 respect to taxes under this chapter. The income and franchise tax provisions in this  
10 chapter relating to assessments, refunds, appeals, collection, interest, and penalties  
11 apply to the credit under this section.

12       ~~SECTION 75. 79.135 of the statutes is created to read:~~

13       ~~**79.135 Farmland preservation tax credit, 2010 and beyond.** (1) In the  
14 2010-11 fiscal year, the amount that is estimated to be expended from the  
15 appropriation under s. 20.835 (2) (qb) is \$15,000,000 and the amount that is  
16 estimated to be expended from the appropriation under s. 20.835 (2) (do) is  
17 \$12,280,000.~~

18       ~~(2) In the 2011-12 fiscal year, and in each fiscal year thereafter, the amount  
19 that is estimated to be expended from the appropriation under s. 20.835 (2) (qb) is  
20 \$15,000,000, plus the amount that is estimated under this section to be expended  
21 from the appropriation under s. 20.835 (2) (qb) in the previous fiscal year and less  
22 the actual amount that is expended from the appropriation under s. 20.835 (2) (qb)  
23 in the previous fiscal year, and the amount that is estimated to be expended from the  
24 appropriation under s. 20.835 (2) (do) is \$12,280,000, plus the amount that is  
25 estimated under this section to be expended from the appropriation under s. 20.835~~

(2) (do) in the previous fiscal year and less the actual amount that is expended from the appropriation under s. 20.835 (2) (do) in the previous fiscal year.

**SECTION 76.** Chapter 91 of the statutes is repealed and recreated to read:

## **CHAPTER 91**

### **FARMLAND PRESERVATION**

#### **SUBCHAPTER I**

#### **DEFINITIONS AND GENERAL PROVISIONS**

**91.01 Definitions.** In this chapter:

(1) "Accessory use" means any of the following land uses on a farm:

(a) A building, structure, or improvement that is an integral part of, or is incidental to, an agricultural use.

(b) An activity or business operation that is an integral part of, or incidental to, an agricultural use.

(c) A farm residence.

(d) A business, activity, or enterprise, whether or not associated with an agricultural use, that is conducted by the owner or operator of a farm, that requires no buildings, structures, or improvements other than those described in par. (a) or (c), that employs no more than 4 full-time employees annually, and that does not impair or limit the current or future agricultural use of the farm or of other protected farmland.

(e) Any other use that the department, by rule, identifies as an accessory use.

(1m) "Agricultural enterprise area" means an area designated in accordance with s. 91.84.

(2) "Agricultural use" means any of the following:

1 (a) Any of the following activities conducted for the purpose of producing an  
2 income or livelihood:

3 1. Crop or forage production.

4 2. Keeping livestock.

5 3. Beekeeping.

6 4. Nursery, sod, or Christmas tree production.

7 4m. Floriculture.

8 5. Aquaculture.

9 6. Fur farming.

10 7. Forest management.

11 8. Enrolling land in a federal agricultural commodity payment program or a  
12 federal or state agricultural land conservation payment program.

13 (b) Any other use that the department, by rule, identifies as an agricultural use.

14 (3) "Agriculture-related use" means any of the following:

15 (a) An agricultural equipment dealership, facility providing agricultural  
16 supplies, facility for storing or processing agricultural products, or facility for  
17 processing agricultural wastes.

18 (b) Any other use that the department, by rule, identifies as an  
19 agriculture-related use.

20 (5) "Base farm tract" means one of the following:

21 (a) All land, whether one parcel or 2 or more contiguous parcels, that is in a  
22 farmland preservation zoning district and that is part of a single farm when the  
23 department under s. 91.36 (1) first certifies the farmland preservation zoning  
24 ordinance covering the land, regardless of any subsequent changes in the size of the  
25 farm.

(b) Any other tract that the department by rule defines as a base farm tract.

(6) "Certified farmland preservation plan" means a farmland preservation plan that is certified as determined under s. 91.12.

(7) "Certified farmland preservation zoning ordinance" means a zoning ordinance that is certified as determined under s. 91.32.

(8) "Chief elected official" means the mayor of a city or, if the city is organized under subch. I of ch. 64, the president of the council of that city, the village president of a village, the town board chairperson of a town, or the county executive of a county, or, if the county does not have a county executive, the chairperson of the county board of supervisors.

(9) "Comprehensive plan" has the meaning given in s. 66.1001 (1) (a).

(10) "Conditional use" means a use allowed under a conditional use permit, special exception, or other special zoning permission issued by a political subdivision.

(11) "County land conservation committee" means a committee created under s. 92.06 (1).

(12) "Department" means the department of agriculture, trade and consumer protection.

(13) "Farm" means all land under common ownership that is primarily devoted to agricultural use.

(14) "Farm acreage" means size of a farm in acres.

(15) "Farmland preservation agreement" means any of the following agreements between an owner of land and the department under which the owner agrees to restrict the use of land in return for tax credits:

1 (a) A farmland preservation agreement or transition area agreement entered  
2 into under s. 91.13, 2007 stats., or s. 91.14, 2007 stats.

3 (b) An agreement entered into under s. 91.60 (1).

4 **(16)** "Farmland preservation area" means an area that is planned primarily  
5 for agricultural use or agriculture-related use, or both, and that is one of the  
6 following:

7 (a) Identified as an agricultural preservation area or transition area in a  
8 farmland preservation plan described in s. 91.12 (1).

9 (b) Identified under s. 91.10 (1) (d) in a farmland preservation plan described  
10 in s. 91.12 (2).

11 **(17)** "Farmland preservation plan" means a plan for the preservation of  
12 farmland in a county, including an agricultural preservation plan under subch. IV  
13 of ch. 91, 2007 stats.

14 **(18)** "Farmland preservation zoning district" means any of the following:

15 (a) An area zoned for exclusive agricultural use under an ordinance described  
16 in s. 91.32 (1).

17 (b) A farmland preservation zoning district designated under s. 91.38 (1) (c) in  
18 an ordinance described in s. 91.32 (2).

19 **(19)** "Farm residence" means any of the following structures that is located on  
20 a farm:

21 (a) A single-family or duplex residence that is the only residential structure  
22 on the farm or is occupied by any of the following:

23 1. An owner or operator of the farm.

24 2. A parent or child of an owner or operator of the farm.

1           3. An individual who earns more than 50 percent of his or her gross income from  
2 the farm.

3           (b) A migrant labor camp that is certified under s. 103.92.

4           **(20)** "Gross farm revenues" has the meaning given in s. 71.613 (1) (g).

5           **(20m)** "Livestock" means bovine animals, equine animals, goats, poultry,  
6 sheep, swine, farm-raised deer, farm-raised game birds, camelids, ratites, and  
7 farm-raised fish.

8           **(21)** "Nonfarm residence" means a single-family or multi-family residence  
9 other than a farm residence.

10          **(22)** "Nonfarm residential acreage" means the total number of acres of all  
11 parcels on which nonfarm residences are located.

12          **(22m)** "Overlay district" means a zoning district that is superimposed on one  
13 or more other zoning districts and imposes additional restrictions on the underlying  
14 districts.

15          **(23)** "Owner" means a person who has an ownership interest in land.

16          **(23m)** "Permitted use" means a use that is allowed without a conditional use  
17 permit, special exception, or other special zoning permission.

18          **(24)** "Political subdivision" means a city, village, town, or county.

19          **(25)** "Prime farmland" means any of the following:

20           (a) An area with a class I or class II land capability classification as identified  
21 by the natural resources conservation service of the federal department of  
22 agriculture.

23           (b) Land, other than land described in par. (a), that is identified as prime  
24 farmland in a certified farmland preservation plan.

1           **(26)** "Prior nonconforming use" means a land use that does not conform with  
2           a farmland preservation zoning ordinance, but that existed lawfully before the  
3           farmland preservation zoning ordinance was enacted.

4           **(27)** "Protected farmland" means land that is located in a farmland  
5           preservation zoning district, is covered by a farmland preservation agreement, or is  
6           otherwise legally protected from nonagricultural development.

7           **(28)** "Taxable year" has the meaning given in s. 71.01 (12).

8           **91.02 Rule making.** **(1)** The department shall promulgate rules that set forth  
9           technical specifications for farmland preservation zoning maps under s. 91.38 (1) (d).

10          **(2)** The department may promulgate rules for the administration of this  
11          chapter, including rules that do any of the following:

12           (a) Identify accessory uses under s. 91.01 (1) (e).

13           (b) Identify agricultural uses under s. 91.01 (2) (b).

14           (c) Identify agriculture-related uses under s. 91.01 (3) (b).

15           (d) Identify base farm tracts under s. 91.01 (5) (b).

16           (e) Specify requirements for certification under s. 91.18 (1) (b).

17           (f) Require information in an application for certification of a farmland  
18          preservation plan or amendment under s. 91.20 (4).

19           (g) Specify types of ordinance amendments for which certification is required  
20          under s. 91.36 (8) (b) 3.

21           (h) Specify exceptions to the requirement that land in a farmland preservation  
22          zoning district be included in a farmland preservation area under s. 91.38 (1) (g).

23           (i) Specify requirements for certification of a farmland preservation zoning  
24          ordinance under s. 91.38 (1) (i).

1 (j) Require information in an application for certification of a farmland  
2 preservation zoning ordinance or amendment under s. 91.40 (5).

3 (k) Authorize additional uses in a farmland preservation zoning district under  
4 s. 91.42 (4).

5 (L) Authorize additional uses as permitted uses in a farmland preservation  
6 zoning district under s. 91.44 (1) (g).

7 (m) Authorize additional uses as conditional uses in a farmland preservation  
8 zoning district under s. 91.46 (1) (j).

9 (o) Designate agricultural enterprise areas and modify and terminate  
10 designations of those areas under s. 91.84.

11 (p) Require information in an application for a farmland preservation  
12 agreement under s. 91.64 (2) (h).

13 (r) Prescribe procedures for compliance monitoring under s. 91.82 (3).

14 **91.03 Intergovernmental cooperation.** State agencies shall cooperate with  
15 the department in the administration of this chapter and in other matters related  
16 to the preservation of farmland in this state. State agencies shall, to the extent  
17 feasible, cooperate in sharing and standardizing relevant information, identifying  
18 and mapping significant agricultural resources, and planning and evaluating the  
19 impact of state actions on agriculture.

20 **91.04 Department to report.** At least once every 2 years, beginning not later  
21 than December 31, 2011, the department shall submit a farmland preservation  
22 report to the board of agriculture, trade and consumer protection and provide copies  
23 of the report to the department of revenue and the department of administration.  
24 The department shall prepare the report in cooperation with the department of  
25 revenue and shall include all of the following in the report:



1           (1) A review and analysis of farmland availability, uses, and use trends in this  
2       state, including information related to farmland conversion statewide and by county.

3           (2) A review and analysis of relevant information related to the farmland  
4       preservation program under this chapter and associated tax credit claims under  
5       subch. IX of ch. 71, including information related to all of the following:

6           (a) Participation in the program by political subdivisions and landowners.

7           (b) Tax credit claims by landowners, including the number of claimants, the  
8       amount of credits claimed, acreage covered by tax credit claims, the amount of credits  
9       claimed under zoning ordinances and under farmland preservation agreements, and  
10      relevant projections and trends.

11          (c) The number, identity, and location of counties with certified farmland  
12      preservation plans.

13          (d) Trends and developments related to certification of farmland preservation  
14      plans.

15          (e) The number, identity, and location of political subdivisions with certified  
16      farmland preservation zoning ordinances.

17          (f) Trends and developments related to certification of farmland preservation  
18      zoning ordinances.

19          (g) The number, nature, and location of agricultural enterprise areas.

20          (h) The number and location of farms covered by farmland preservation  
21      agreements, including new farmland preservation agreements, and the number and  
22      location of farms for which farmland preservation agreements have expired.

23          (i) Conservation compliance by landowners under s. 91.80 and compliance  
24      activities by county land conservation committees under s. 91.82.

(j) Rezoning of land out of farmland preservation zoning districts under s. 91.48, including the amounts of conversion fees paid to political subdivisions under s. 91.48 (1) (b).

(k) Program costs, cost trends, and cost projections.

(L) Key issues related to program performance and key recommendations, if any, for enhancing the program.

## SUBCHAPTER II

### FARMLAND PRESERVATION PLANNING

**91.10 County plan required; planning grants.** (1) By January 1, 2015, a county shall adopt a farmland preservation plan that does all of the following:

(a) States the county's policy related to farmland preservation and agricultural development, including the development of enterprises related to agriculture.

(b) Identifies, describes, and documents other development trends, plans, or needs, that may affect farmland preservation and agricultural development in the county, including trends, plans, or needs related to population and economic growth, housing, transportation, utilities, communications, business development, community facilities and services, energy, waste management, municipal expansion, and environmental preservation.

(c) Identifies, describes, and documents all of the following:

1. Agricultural uses of land in the county at the time that the farmland preservation plan is adopted, including key agricultural specialties, if any.

2. Key agricultural resources, including available land, soil, and water resources.

3. Key infrastructure for agriculture, including key processing, storage, transportation, and supply facilities.

1           4. Significant trends in the county related to agricultural land use, agricultural  
2           production, enterprises related to agriculture, and the conversion of agricultural  
3           lands to other uses.

4           5. Anticipated changes in the nature, scope, location, and focus of agricultural  
5           production, processing, supply, and distribution.

6           6. Goals for agricultural development in the county, including goals related to  
7           the development of enterprises related to agriculture.

8           7. Actions that the county will take to preserve farmland and to promote  
9           agricultural development.

10          8. Key land use issues related to preserving farmland and to promoting  
11          agricultural development and plans for addressing those issues.

12           (d) Clearly identifies areas that the county plans to preserve for agricultural  
13          use and agriculture-related uses, which may include undeveloped natural resource  
14          and open space areas but may not include any area that is planned for  
15          nonagricultural development within 15 years after the date on which the plan is  
16          adopted.

17           (e) Includes maps that clearly delineate all areas identified under par. (d), so  
18          that a reader can easily determine whether a parcel is within an identified area.

19           (f) Clearly correlates the maps under par. (e) with text that describes the types  
20          of land uses planned for each area on a map.

21           (g) Identifies programs and other actions that the county and local  
22          governmental units within the county may use to preserve the areas identified under  
23          par. (d).

24           **(2)** If the county has a comprehensive plan, the county shall include the  
25          farmland preservation plan in its comprehensive plan and shall ensure that the

1 farmland preservation plan is consistent with the comprehensive plan. The county  
2 may incorporate information contained in other parts of the comprehensive plan into  
3 the farmland preservation plan by reference.

4 (3) To adopt a farmland preservation plan under sub. (1), a county shall follow  
5 the procedures under s. 66.1001 (4) for the adoption of a comprehensive plan.

6 (4) The department may provide information and assistance to a county in  
7 developing a farmland preservation plan under sub. (1).

8 (5) A county shall notify the department before the county holds a public  
9 hearing on a proposed farmland preservation plan under sub. (1) or on any  
10 amendment to a farmland preservation plan. The county shall include a copy of the  
11 proposed farmland preservation plan or amendment in the notice. The department  
12 may review and comment on the plan or amendment.

13 (6) (a) From the appropriation under s. 20.115 (7) (dm) or (tm), the department  
14 may award a planning grant to a county to provide reimbursement for up to 50  
15 percent of the county's cost of preparing a farmland preservation plan required under  
16 sub. (1). In determining priorities for awarding grants under this subsection, the  
17 department shall consider the expiration dates for plan certification under s. 91.14.

18 (b) The department shall enter into a contract with a county to which it awards  
19 a planning grant under par. (a) before the department distributes any grant funds  
20 to the county. In the contract, the department shall identify the costs that are eligible  
21 for reimbursement through the grant.

22 (c) The department may distribute grant funds under this subsection only after  
23 the county shows that it has incurred costs that are eligible for reimbursement under  
24 par. (b). The department may not distribute more than 50 percent of the amount of

1 a grant under this subsection for a farmland preservation plan before the county  
2 submits the farmland preservation plan for certification under s. 91.16.

3 **91.12 Certified plan.** The following farmland preservation plans are  
4 certified, for the purposes of this chapter and s. 71.613:

5 (1) An agricultural preservation plan that was certified under s. 91.06, 2007  
6 stats., if the certification has not expired.

7 (2) A farmland preservation plan that was certified under s. 91.16 if the  
8 certification has not expired or been withdrawn.

9 **91.14 Expiration of plan certification.** (1) The certification of a farmland  
10 preservation plan that was certified under s. 91.06, 2007 stats., expires on the date  
11 provided in the certification or, if the certification does not provide an expiration  
12 date, on the following date:

13 (a) December 31, 2011, for a county with an increase in population per square  
14 mile of more than 9 percent.

15 (b) December 31, 2012, for a county with an increase in population per square  
16 mile of more than 3.75 percent but not more than 9 percent.

17 (c) December 31, 2013, for a county with an increase in population per square  
18 mile of more than 1.75 percent but not more than 3.75 percent.

19 (d) December 31, 2014, for a county with an increase in population per square  
20 mile of more than 0.8 percent but not more than 1.75 percent.

21 (e) December 31, 2015, for a county with an increase in population per square  
22 mile of not more than 0.8 percent.

23 (2) The certification of a farmland preservation plan that the department  
24 certifies under s. 91.16 expires on the date specified under s. 91.16 (2).

1           (3) For the purposes of sub. (1), a county's increase in population per square  
2 mile is the percentage by which the county's population per square mile based on the  
3 department of administration's 2007 population estimate under s. 16.96 exceeds the  
4 county's population per square mile based on the 2000 federal census.

5           **91.16 Certification of plan by the department.** (1) GENERAL. The  
6 department may certify a farmland preservation plan or an amendment to a  
7 farmland preservation plan as provided in this section.

8           (2) CERTIFICATION PERIOD. (a) The department may certify a farmland  
9 preservation plan for a period that does not exceed 10 years. The department shall  
10 specify the expiration date of the certification of the farmland preservation plan in  
11 the certification.

12           (b) The certification of an amendment to a certified farmland preservation plan  
13 expires on the date that the certification of the farmland preservation plan expires,  
14 except that the department may treat a comprehensive revision of a certified  
15 farmland preservation plan as a new farmland preservation plan and shall specify  
16 an expiration date for the certification of the revised farmland preservation plan as  
17 provided in par. (a).

18           (3) SCOPE OF DEPARTMENT REVIEW. (a) The department may certify a county's  
19 farmland preservation plan or an amendment to the farmland preservation plan  
20 based on the county's certification under s. 91.20 (3), without conducting any  
21 additional review or audit.

22           (b) The department may do any of the following before it certifies a county's  
23 farmland preservation plan or amendment:

24           1. Review the farmland preservation plan or amendment for compliance with  
25 s. 91.18.

1           2. Review and independently verify the application for certification, including  
2           the statement under s. 91.20 (3).

3           **(4) DENIAL OF CERTIFICATION.** The department shall deny a county's application  
4           for certification of a farmland preservation plan or amendment if the department  
5           finds any of the following:

6           (a) That the farmland preservation plan or amendment does not comply with  
7           the requirements in s. 91.18.

8           (b) That the application for certification does not comply with s. 91.20.

9           **(5) WRITTEN DECISION; DEADLINE.** The department shall grant or deny an  
10          application for certification under this section no more than 90 days after the day on  
11          which the county submits a complete application, unless the county agrees to an  
12          extension. The department shall issue its decision in the form required by s. 227.47  
13          (1).

14          **(6) CONDITIONAL CERTIFICATION.** The department may grant an application for  
15          certification under this section subject to conditions specified by the department in  
16          its decision under sub. (5). The department may certify a farmland preservation plan  
17          or amendment contingent upon the county board adopting the farmland  
18          preservation plan or amendment as certified.

19          **(7) EFFECTIVE DATE OF CERTIFICATION.** A certification under this section takes  
20          effect on the day on which the department issues its decision, except that if the  
21          department specifies conditions under sub. (6), the certification takes effect on the  
22          day on which the department determines that the county has met the conditions.

23          **(8) EFFECTIVENESS OF PLAN AMENDMENTS.** For purposes of this chapter and s.  
24          71.613, a certified farmland preservation plan does not include an amendment

1 adopted after the effective date of this subsection .... [LRB inserts date], unless the  
2 department certifies the amendment.

3 (9) WITHDRAWAL OF CERTIFICATION. The department may withdraw a  
4 certification that it granted under sub. (3) (a) if the department finds that the  
5 farmland preservation plan materially violates the requirements under s. 91.18.

6 **91.18 Requirements for certification of plan.** (1) A farmland preservation  
7 plan qualifies for certification under s. 91.16 if it complies with all of the following:

8 (a) The requirements in s. 91.10 (1) and (2).

9 (b) Any other requirements that the department specifies by rule.

10 (2) An amendment to a farmland preservation plan qualifies for certification  
11 under s. 91.16 if it complies with all of the requirements in sub. (1) that are relevant  
12 to the amendment and it does not cause the farmland preservation plan to violate  
13 any of the requirements in sub. (1).

14 **91.20 Applying for certification of plan.** A county seeking certification of  
15 a farmland preservation plan or amendment to a farmland preservation plan shall  
16 submit all of the following to the department in writing, along with any other  
17 relevant information that the county chooses to provide:

18 (1) The proposed farmland preservation plan or amendment.

19 (2) All of the following background information:

20 (a) A concise summary of the farmland preservation plan or amendment,  
21 including key changes from any previously certified farmland preservation plan.

22 (b) A concise summary of the process by which the farmland preservation plan  
23 or amendment was developed, including public hearings, notice to and involvement  
24 of other governmental units within the county, approval by the county, and  
25 identification of any key unresolved issues between the county and other



1 governmental units within the county related to the farmland preservation plan or  
2 amendment.

3 (c) The relationship of the farmland preservation plan or amendment to any  
4 county comprehensive plan.

5 (3) A statement, signed by the county corporation counsel and the county  
6 planning director or chief elected official, certifying that the farmland preservation  
7 plan or amendment complies with all of the requirements in s. 91.18.

8 (4) Other relevant information that the department requires by rule.

### 9 SUBCHAPTER III

### 10 FARMLAND PRESERVATION ZONING

11 **91.30 Authority to adopt.** A political subdivision may adopt a farmland  
12 preservation zoning ordinance.

13 **91.32 Certified ordinance.** The following zoning ordinances are certified, for  
14 the purposes of this chapter and s. 71.613:

15 (1) An exclusive agricultural use zoning ordinance that was certified under s.  
16 91.06, 2007 stats., if the certification has not expired or been withdrawn.

17 (2) A farmland preservation zoning ordinance that was certified under s. 91.36  
18 if the certification has not expired or been withdrawn.

19 **91.34 Expiration of zoning certification.** (1) The certification of a  
20 farmland preservation zoning ordinance that was certified under s. 91.06, 2007  
21 stats., expires on the date provided in the certification or, if the certification does not  
22 provide an expiration date, on the following date:

23 (a) December 31, 2012, for a county with an increase in population per square  
24 mile of more than 9 percent or a city, village, or town in such a county.

(b) December 31, 2013, for a county with an increase in population per square mile of more than 3.75 percent but not more than 9 percent or a city, village, or town in such a county.

(c) December 31, 2014, for a county with an increase in population per square mile of more than 1.75 percent but not more than 3.75 percent or a city, village, or town in such a county.

(d) December 31, 2015, for a county with an increase in population per square mile of more than 0.8 percent but not more than 1.75 percent or a city, village, or town in such a county.

(e) December 31, 2016, for a county with an increase in population per square mile of not more than 0.8 percent or a city, village, or town in such a county.

(2) The certification of a farmland preservation zoning ordinance that the department certifies under s. 91.36 expires on the date specified under s. 91.36 (2).

(3) For the purposes of sub. (1), a county's increase in population per square mile is the percentage by which the county's population per square mile based on the department of administration's 2007 population estimate under s. 16.96 exceeds the county's population per square mile based on the 2000 federal census.

**91.36 Certification of zoning ordinance by the department. (1)**

GENERAL. The department may certify a farmland preservation zoning ordinance or an amendment to a farmland preservation zoning ordinance as provided in this section.

(2) CERTIFICATION PERIOD. (a) The department may certify a farmland preservation zoning ordinance for a period that does not exceed 10 years. The department shall specify the expiration date of the certification of the farmland preservation zoning ordinance in the certification.

1 (b) The certification of an amendment to a certified farmland preservation  
2 zoning ordinance expires on the date that the certification of the farmland  
3 preservation zoning ordinance expires, except that the department may treat a  
4 comprehensive revision of a certified farmland preservation zoning ordinance as a  
5 new farmland preservation zoning ordinance and specify an expiration date for the  
6 certification of the revised farmland preservation zoning ordinance as provided in  
7 par. (a).

8 **(3) SCOPE OF DEPARTMENT REVIEW.** (a) The department may certify a farmland  
9 preservation zoning ordinance or amendment to a farmland preservation zoning  
10 ordinance based on statements submitted under s. 91.40 (3) and (4), without  
11 conducting any additional review or audit.

12 (b) The department may do any of the following before it certifies a farmland  
13 preservation zoning ordinance or amendment:

14 1. Review the farmland preservation zoning ordinance or amendment for  
15 compliance with the requirements under s. 91.38.

16 2. Review and independently verify the application for certification, including  
17 the statements under s. 91.40 (3) and (4).

18 **(4) DENIAL OF CERTIFICATION.** The department shall deny an application for  
19 certification of a farmland preservation zoning ordinance or amendment if the  
20 department finds any of the following:

21 (a) That the farmland preservation zoning ordinance or amendment does not  
22 comply with the requirements in s. 91.38.

23 (b) That the application for certification does not comply with s. 91.40.

24 **(5) WRITTEN DECISION; DEADLINE.** The department shall grant or deny an  
25 application for certification under this section no more than 90 days after the day on

1 which the political subdivision submits a complete application, unless the political  
2 subdivision agrees to an extension. The department shall issue its decision in the  
3 form required by s. 227.47 (1).

4 (6) CONDITIONAL CERTIFICATION. The department may grant an application for  
5 certification under this section subject to conditions specified by the department in  
6 its decision under sub. (5). The department may certify a farmland preservation  
7 zoning ordinance or amendment contingent upon the political subdivision adopting  
8 the farmland preservation zoning ordinance or amendment as certified.

9 (7) EFFECTIVE DATE OF CERTIFICATION. A certification under this section takes  
10 effect on the day on which the department issues the certification, except that if the  
11 department specifies conditions under sub. (6), the certification takes effect on the  
12 day on which the department determines that the political subdivision has met the  
13 conditions.

14 (8) AMENDMENTS TO ORDINANCES; CERTIFICATION. (a) Except as provided in par.  
15 (b), an amendment to a certified farmland preservation zoning ordinance is  
16 automatically considered to be certified as part of the certified farmland preservation  
17 zoning ordinance.

18 (b) An amendment to a certified farmland preservation zoning ordinance that  
19 is one of the following and that is adopted after the effective date of this paragraph  
20 .... [LRB inserts date], is not automatically considered to be certified:

21 1. An amendment that is a comprehensive revision of a certified farmland  
22 preservation zoning ordinance.

23 2. An amendment that extends coverage of a certified farmland preservation  
24 zoning ordinance to a town that was not previously covered.

1           3. An amendment of a type specified by the department by rule that may  
2           materially affect compliance of the certified farmland preservation zoning ordinance  
3           with the requirements under s. 91.38.

4           (c) The department may withdraw certification of a farmland preservation  
5           zoning ordinance if, as a result of an amendment adopted after the effective date of  
6           this paragraph .... [LRB inserts date], the amended farmland preservation zoning  
7           ordinance fails to comply with the requirements under s. 91.38. This paragraph  
8           applies regardless of whether the farmland preservation zoning ordinance was  
9           originally certified under s. 91.06, 2007 stats., or under this section.

10          (d) A political subdivision shall notify the department in writing whenever the  
11          political subdivision adopts an amendment that is described in par. (b) 1. to 3. to a  
12          certified farmland preservation zoning ordinance. The political subdivision shall  
13          include a copy of the amendment in the notice. This paragraph does not apply to an  
14          amendment that rezones land out of a farmland preservation zoning district.

15          **91.38 Requirements for certification of ordinance.** (1) A farmland  
16          preservation zoning ordinance does not qualify for certification under s. 91.36 unless  
17          all of the following apply:

18          (a) The farmland preservation zoning ordinance includes jurisdictional,  
19          organizational, and enforcement provisions that are necessary for proper  
20          administration.

21          (c) The farmland preservation zoning ordinance clearly designates farmland  
22          preservation zoning districts in which land uses are limited in compliance with s.  
23          91.42.

24          (d) The farmland preservation zoning ordinance includes maps that clearly  
25          delineate each farmland preservation zoning district, so that a reader can easily

1 determine whether a parcel is within a farmland preservation zoning district; that  
2 are correlated to the text under par. (e); and that comply with technical specifications  
3 that the department establishes by rule.

4 (e) The text of the farmland preservation zoning ordinance clearly describes the  
5 types of land uses authorized in each farmland preservation zoning district.

6 (f) The farmland preservation zoning ordinance is substantially consistent  
7 with a certified farmland preservation plan.

8 (g) Except as provided by the department by rule, land is not included in a  
9 farmland preservation zoning district unless the land is included in a farmland  
10 preservation area identified in the county certified farmland preservation plan.

11 (h) If an overlay district, such as an environmental corridor, is superimposed  
12 on a farmland preservation zoning district, all of the following apply:

13 1. The farmland preservation zoning ordinance clearly identifies the overlay  
14 district as such.

15 2. The overlay district is shown on the maps under par. (d) in a way that allows  
16 a reader to easily identify the underlying farmland preservation zoning district and  
17 its boundaries.

18 3. The overlay district does not remove land use restrictions from the  
19 underlying farmland preservation zoning district.

20 (i) The farmland preservation zoning ordinance complies with any other  
21 requirements that the department specifies by rule.

22 (2) An amendment to a farmland preservation zoning ordinance qualifies for  
23 certification under s. 91.36 if it complies with all of the requirements in sub. (1) that  
24 are relevant to the amendment and it does not cause the farmland preservation  
25 zoning ordinance to violate any of the requirements in sub. (1).